

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0023 Hardin Elem 02 Big Horn

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	192	772,547	381,930	373,553	
2006	164	762,908	410,573	393,274	9,861
2007			410,007	391,726	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 -9,639

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

YES

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,024

Per-student amount for FY 2006----- 4,652

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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PRIME APPLICANT: 0023 Hardin Elem 02 Big Horn

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

APPLICANT TOTALS **LOCAL FUNDS**

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>State Allowable Cost Funds</i>	<i>Local Fund Expenditures</i>	<i>Allowable Reduction*</i>
2005	192	772,547	420,359	352,187	
2006	164	762,908	435,869	327,039	9,861
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 -25,148

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

NO

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

NO

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 1,834

Per-student amount for FY 2006----- 1,994

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Hardin Elem 0023

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Hardin Elem 0023						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	462835.41	417172.34
			2XX	Personal Services - Employee Benefits	3189.87	2771.54
			5XX	Other Purchased Services	19.95	404.87
			6XX	Supplies and Materials	3309.40	2838.05
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	9482.79
			2XX	Personal Services - Employee Benefits	.00	58.26
			3XX	Purchased Professional and Technical Services	.00	16289.62
			5XX	Other Purchased Services	.00	1009.42
			6XX	Supplies and Materials	.00	142.77
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	440.00	3825.66
		24XX	Support Services - School Administration			
			5XX	Other Purchased Services	.00	160.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	1300.00	.00
			2XX	Personal Services - Employee Benefits	4973.26	.00
			6XX	Supplies and Materials	.00	99.33
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	21600.00	.00
			2XX	Personal Services - Employee Benefits	1438.42	.00
			5XX	Other Purchased Services	529.86	.00
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	68151.54	61010.77
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	.00	1410.39
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	3245.87	3254.94
District/Coop Totals					571,033.58	519,930.75

Hardin H S 1189

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	173666.04	184448.37
			2XX	Personal Services - Employee Benefits	945.57	1132.82

Linda McCulloch Superintendent
Office of Public Instruction
Division of Special Education
PO Box 202501
Helena, MT 59620

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Hardin Elem 0023

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Hardin H S 1189						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			5XX	Other Purchased Services	261.44	205.04
			6XX	Supplies and Materials	22.69	690.08
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	.00	3447.60
			2XX	Personal Services - Employee Benefits	.00	21.18
			5XX	Other Purchased Services	.00	444.63
			6XX	Supplies and Materials	.00	38.72
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	752.20
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	.00	21600.00
			2XX	Personal Services - Employee Benefits	.00	1613.08
			4XX	Purchased Property Services	.00	135.15
			5XX	Other Purchased Services	.00	515.56
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	26617.45	27406.30
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	.00	526.45
District/Coop Totals					201,513.19	242,977.18
Prime Applicant Totals					772,546.77	762,907.93